

After reviewing the record and considering the arguments of the parties, the Appeals Board finds that the decision of the Administrative Law Judge denying benefits should be affirmed. The burden of proof is on the claimant to establish coverage of the Kansas Workers Compensation Act. Brooks v. Lochner Builders, Inc., 5 Kan. App.2d 152, 613 P.2d 389 (1980). The evidence in this case does not establish either that the respondent had a payroll of \$20,000 in the preceding calendar year or that respondent reasonably

estimates a payroll in excess of \$20,000 for the current calendar year. The claimant, therefore, has not established applicability of the Kansas Workers Compensation Act. K.S.A. 44-505(a).

WHEREFORE, the decision of Administrative Law Judge George R. Robertson dated March 23, 1995 should be, and the same is hereby, affirmed.

IT IS SO ORDERED.

Dated this ____ day of June 1995.

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

c: Jeffrey E. King, Salina, KS
Francis Townsdin, Phillipsburg, KS
William W. Jeter, Hays, KS
George R. Robertson, Administrative Law Judge
George Gomez, Director